

104TH CONGRESS  
1ST SESSION

# H. R. 752

To amend the Internal Revenue Code of 1986 to repeal the increase in tax on fuel used in commercial aviation which is scheduled to take effect on October 1, 1995.

---

## IN THE HOUSE OF REPRESENTATIVES

JANUARY 31, 1995

Mr. COLLINS of Georgia (for himself, Ms. DUNN of Washington, Mrs. MYRICK, Mr. CLINGER, Mr. CARDIN, Mr. ENGLISH of Pennsylvania, Mr. PARKER, Mr. TALENT, Mr. LINDER, Mr. KINGSTON, Mr. BUNNING of Kentucky, Mr. SOLOMON, Mr. HASTERT, Mr. MINETA, Mr. SHUSTER, Mr. OBERSTAR, Mr. DUNCAN, Mr. FAWELL, Mr. QUINN, and Mr. RAMSTAD) introduced the following bill; which was referred to the Committee on Ways and Means

---

## A BILL

To amend the Internal Revenue Code of 1986 to repeal the increase in tax on fuel used in commercial aviation which is scheduled to take effect on October 1, 1995.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Commercial Aviation  
5       Fuel Tax Repeal Act of 1995”.

1 **SEC. 2. REPEAL OF SCHEDULED INCREASE IN TAX ON FUEL**  
2 **USED IN COMMERCIAL AVIATION.**

3 (a) IN GENERAL.—The first sentence of section  
4 4092(b) of the Internal Revenue Code of 1986 (relating  
5 to exemptions) is amended by striking “is attributable  
6 to—” and all that follows and inserting “is attributable  
7 to the Leaking Underground Storage Tank Trust Fund  
8 financing rate imposed by such section.”

9 (b) CONFORMING AMENDMENTS.—

10 (1) Paragraph (4) of section 6427(l) of such  
11 Code is amended by striking “is attributable to—”  
12 and all that follows and inserting “is attributable to  
13 the Leaking Underground Storage Tank Trust Fund  
14 financing rate imposed by such section.”

15 (2) Section 13245 of the Omnibus Budget Rec-  
16 onciliation Act of 1993 is hereby repealed.

17 (c) EFFECTIVE DATE.—The amendments made by  
18 this section shall take effect on September 30, 1995.

○